



Date: February 29, 2012

To: Thomas Bonfield, City Manager
From: Germaine Brewington, Director of Audit Services
Subject: Transmittal of Controls Over Reporting and Recording of Leave Performance Audit (February 2012)

Executive Summary

The Audit Services Department completed the report on the Controls Over Reporting and Recording of Leave Performance Audit dated February 2012. The purpose of the audit was to determine the accuracy of controls over recording and reporting of leave.

Background

The MUNIS system is the official system used by the City to capture accrued leave of employees. This system currently tracks the absence of an employee rather than an employee's presence at work. Basic types of leave available to City employees include, sick leave, vacation leave, compensatory leave, funeral leave, management leave and other types of leave. Most departments use Request for Leave forms to approve and record leave taken. Timekeepers are responsible for recording leave time taken in the MUNIS system.

City Policies including PER 502, R-2-"Paid Annual Leave", HRM 404-"Management Leave" and PER 540-R1-"Parent's Leave" address the procedure for requesting leave via the request for leave forms; however, the City does not have an overarching policy on the recording and reporting of all leave.

Issues and Analysis

The attached report details the objectives, observations, and results of the Controls Over Reporting and Recording of Leave Performance Audit dated February 2012.

Recommendation

The Department of Audit Services recommends the City Council receive and accept the Controls Over Reporting and Recording of Leave Performance Audit dated February 2012 as presented and approved at the February 27, 2012 Audit Services Oversight Committee meeting.

Attachment